

general financial depression and the difficulty the business men and the citizens had to pay their taxes, that it was desirable to economize in the item of salaries.

A resolution then fixed salaries for the combined offices of (1) clerk and police magistrate, (2) for the town treasurer, who was also to act as the receiver of taxes, (3) for the chief of police who was to act as sanitary inspector, and assistant to the treasurer, and (4) for the sub-constables' salary.

Before the motion was put by the mayor a point of order was raised, that notice of intention to bring in this resolution should have been given. The mayor decided that the point was well taken, and he was requested to point out the law and rule on which he based his decision. In explanation, the mayor said that he considered notice of the resolution should have been given and was of opinion that certain portions of the resolution proposed illegal things. A vote on the motion, appealing from the ruling of the mayor was taken, when his decision was sustained.

Will you kindly state in your valuable paper whether the ruling of the mayor was correct or not. There is nothing in our by-laws which covers the point, nor in fact dealing with notices of motion. Will you kindly state what line there is between motions which require notices, and those which do not, and also if parliamentary rulings and usages should govern when the by-laws and regulations do not lay down what should be done?

We are not aware of, nor can we find that any "resolution" of a municipal council before being considered and passed, required previous notice of the mover's intention to introduce it. The council's action, however, in the matter in the case mentioned by our correspondent was, in effect, the postponement of the consideration of the matter before them, which they had power to do.

H. M. Our school house was burnt last January; the school board, composed of six members has unanimously decided to rebuild said school house, tenders were asked for, contract was let to the lowest bidder, work is going to start immediately. A demand was made on the own council to raise either by debentures or otherwise, money to complete the work, less insurance received by the company. It appears now the Council do not feel disposed to raise the money, unless the votes of the ratepayers are taken. Can they do so, and if the majority of the votes decide contrary to our request, how will money be raised to pay contractor for his work.

The council can refuse to raise or borrow the sum required, but if requested to do so by the board of trustees must submit the question to the vote of the electors of the municipality who are supporters of public schools in the manner provided by the Municipal Act for the creating of debts. See sections 116 and 117 of the Public Schools Act. If the vote of the electors be adverse to the raising of the money required, since the trustees are in duty bound to furnish the necessary school accommodation, the renting of premises for the purpose would seem to be the only alternative. The contract for building should not have been let by the board until they knew that they could obtain the money necessary to pay the contractor.

G. A.—In the year 1891 the clerk of the township was engaged at a salary of \$100 and nothing was said in the by-law about extras. During the year he was paid extras, however, for selecting jurors, etc., but the registration fee, as per certificate of the Registrar General, the council now refuse to pay on the ground that none of the preceding clerks were paid for this extra work, and

that custom was law in this case. The clerk in question did more work than previous clerks to have the law complied with, and more than twice the registrations were made in his year than formerly. The question is, can the clerk legally collect this registration fee? An early answer will oblige.

We are of opinion that the clerk can legally collect his fees for the registration of births, marriages and deaths in his township, in addition to his salary of \$100. See section 30 of Chap. 40, R.S.O., 1887.

COLLECTOR.—I am collector of taxes, in an incorporated village.

Mr. A. lives on lot No. 14, King street, for which he is assessed. He is also assessed for lot No. 10, Murray street, which he does not own, but has rented for village purposes.

Can I seize on his personal property on lot No. 14, King street, for the taxes of lot No. 10, on Murray street?

Yes.—See section 124 of the Assessment Act, sub-section 1. Mr. Harrison, in note "O" to this sub-section, states that "If the distress be made on the goods and chattles of the person," *who ought to pay the taxes*, "it may be made on his goods and chattels in his possession, although not on the assessed premises, provided made within the county," and cites the case of Anglin vs. Minis, as authority.

A. H.—One of the collectors for the year 1891, left the township, leaving \$7.20 uncollected on a property that has no resident at the present time, but there is plenty of property to distrain.

Can the council employ another person to collect the same, or must they come at the sureties, for his neglect of duty?

We cannot return it to the county treasurer, to enter it against the land, the collector not having made the required statutory declaration.

If the collector in default left the township before the final return of his roll, we are of opinion that the council have the right to appoint some other person to continue the collection of the taxes in his stead. See section 133 of the Assessment Act. If the collector had made a final return of his roll the council has its remedy against the defaulters' sureties. See section 231 of the same act.

CLERK.—A party who has been a supporter of separate school for a number of years, (but withdrew during the last year) and during the period that he was a supporter, a debenture debt was created to build schools. As the owner has leased his farm to a party who is not a separate school supporter, is the *tenant* liable to be rated for said debenture debt?

(2) A number of years ago a company was formed, which I believe now has no existence, bought land and formed a road. The municipal council have never performed statute labor nor assisted in any way to make the road. Is the road assessable and could it be put on non-resident roll to be sold for arrears of taxes? (The road has not been finished.)

(1.) The lands of the party are still liable for the payment of their proportionate share of the debenture debt created to build schools, while the party was a supporter of separate schools. See section 47 Separate Schools Act. The tenant or occupant shall be deemed and taken to be the person primarily liable for the payment of school rates, and for determining whether such rates shall be applied to public or separate school purposes, notwithstanding any agreement otherwise, between the owner and tenant, as to payment of taxes. See section 51 of the same act.

(2) If the road was not dedicated to and used by the public, and assumed by the council as a highway, and does not come under the definition of a road or highway contained in section 1 of the Municipal Act, and especially since we gather that the road was not completed within the time limited in sections 79 and 80 of the General Road Companies Act, we think it is assessable as non-resident land (if there is no owner actually resident within the municipality) and liable to be sold in due course for arrears of taxes. If the road were a toll road, it would be assessable under the provisions of chap 54, Out. statutes. 1890.

Mr. E. is reeve of a certain village (incorporated) and is about to be appointed treasurer for the public school board. Would this appointment disqualify him for being reeve next year?

The fact of Mr. E's holding the office of treasurer of the Public School Board this year will not affect his qualification as reeve for next year, provided he resigns office as such treasurer prior to next nomination day.

Boards of Health.

The condition of the public schools is a most important subject of enquiry. Formerly it was thought of little moment what sort of school room the children occupied, how it was drained or ventilated, what kind of furniture was in use, or how the lights and shadows were cast. But public intelligence has grown on these points in obedience to modern scientific progress.

The medical inspection of schools cannot be too much extended. There are many things affecting the health of the young children which do not occur to the ordinary observer, but at once suggest themselves to the trained intelligence of a medical man. In some countries this kind of care of the school children goes so far as the examination of the eyes and teeth by experts. A pupil, for instance, cannot study well, subject to headaches and growing tendency to nervous disorders and convulsions. How many parents, or even teachers, would imagine that such troubles might be properly the care of a skilled oculist; that they all may proceed from stress or derangement of the optic nerves, and that some little attention rightly directed might give the boy health and renewed power for brain work? Yet that is the case. The posture in which children are allowed to sit at study is almost of as much consequence as the question whether they are exposed to drafts, or compelled to breathe foul air, or have the light striking in a wrong direction, tending to injure the sight. This is a sign of progress, and an evidence that the health departments are waking up to the new duties of the common life, which advancing thought and discovery make more and more imperative.